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Sughrue
SUGHRUE MION, PLLC
2100 Pennsylvania Avenue, NW
Washington, DC 20037-3213
T 202.293.7060
F 202.293.7860
www.sughrue.com

Sheldon I. Landsman
T 202-663-7933
slandsman@sughrue.com

September 30, 2004

MAIL STOP PCT
Commissioner for Patents
P.O. BOX 1450
Alexandria, VA 22313-1450

PCT/JP03/04654
-filed April 11, 2003

Re: Application of **Eiji IHARA**
METAL-COATED ABRASIVES, GRINDING WHEEL USING METAL-COATED ABRASIVES AND METHOD OF PRODUCING METAL-COATED ABRASIVES
Assignee: SHOWA DENKO K.K.
Our Ref: **Q69582**

Dear Sir:

The following documents and fees are submitted herewith in connection with the above application for the purpose of entering the National stage under 35 U.S.C. §371 and in accordance with the Patent Cooperation Treaty:

- ☑ a copy of the executed Declaration and Power of Attorney.
- ☑ a copy of the International Application.
- ☑ one (1) sheet of drawings.
- ☑ Notification Concerning Submission or Transmittal of Priority Document.
- ☑ a copy of the executed Assignment and PTO 1595 form.
- ☑ International Search Report, Information Disclosure Statement and a PTO/SB/08 A & B (modified) listing the ISR references.
- ☑ Sworn or Verified English Translation of Provisional application No. 60/372,431 filed on April 16, 2002.
- ☑ **it is expressly requested that the national stage of processing be commenced immediately in accordance with 35 U.S.C. § 371(f)**

It is assumed that copies of the International Application, the International Search Report and cited references, the International Preliminary Examination Report, and any Articles 19 and 34 amendments as required by §371(c) will be supplied directly by the International Bureau, but if further copies are needed, the undersigned will undertake to provide them upon request.

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National Stage Entry of PCT/JP03/04654
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The Government filing fee is calculated as follows:

Total claims	25	-	20	=	7	x	$18.00	= $90.00
Independent claims	1	-	3	=		x	$86.00	= $.00
Base Fee								$920.00
Multiple Dependent Claim Fee								$290.00
TOTAL FILING FEE								$1300.00
Recordation of Assignment								$ 40.00
TOTAL FEE								$1340.00

The Office is hereby directed and authorized to charge the statutory filing fee of $1,300.00 and Recordation of Assignment Fee of $40.00 to Deposit Account No. 19-4880. You are also directed and authorized to charge or credit any difference or overpayment to Deposit Account No. 19-4880. The Commissioner is hereby authorized to charge any fees under 37 C.F.R. § 1.16, 1.17 and 1.492 which may be required during the entire pendency of the application to Deposit Account No. 19-4880. A duplicate copy of this transmittal letter is attached.

Priority/Benefit is claimed from:

Country	Application No	Filing Date
JAPAN	**2002-108727**	**April 11, 2002**
JAPAN	**2002-301214**	**October 16, 2002**
U.S. Provisional	**60/372,431**	**April 16, 2002**

Respectfully submitted,

Sheldon I. Landsman

SUGHRUE MION, PLLC
Telephone: (202) 293-7060
Facsimile: (202) 293-7860

WASHINGTON OFFICE
23373
CUSTOMER NUMBER

Sheldon I. Landsman
Registration No. 25,430

SIL/lck
Date: September 30, 2004